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FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

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SURFACE TRANSPORTATION BOARD



VIA UPS 2nd DAY AIR

October 31, 2007

Mr. Vernon E. Williams
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20024
Attn: Recordation of Railroad Equipment

Re: Amendment to Memorandum of Lease

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of an Amendment to Memorandum of Lease Agreement, dated October 10, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 21228.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Arkansas, Louisiana & Mississippi Railroad Co.
1200-C Scottsville Rd., Ste. 200
Rochester, NY 14624

A description of the railroad equipment covered by the enclosed document is for one hundred fifty six (156) 6440 cu. ft.; plate "E" box cars having FP marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Amendment to Memorandum of Lease

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397.
Thank you for your cooperation in this matter.

Very truly yours,

Marcia Dunne
Rail Documentation Specialist

Enclosures

NOV 01 '07

3-03 PM

ASSGN. NO.: ALM014

SURFACE TRANSPORTATION BOARD

AMENDMENT TO MEMORANDUM OF LEASE

THIS AMENDMENT TO MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 10th day of October, 2007, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Arkansas Louisiana and Mississippi Railroad Company ("Lessee"), an Arkansas corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of October 1, 2003, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of October 1, 2006, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

A Memorandum evidencing such Rider No. 1 (and such Lease Agreement) was filed with the Surface Transportation Board pursuant to Section 11301 of Title 49 of the *United States Code* on January 6, 2004 at 1:04 p.m. under Recordation Number 21228.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. SeymourName: RICHARD F. SEYMOURTitle: VICE PRESIDENT SALES & MARKETINGBy: Susan GrokulskaName: SUSAN GROKULSKATitle: ASST. DIRECTOR OF DOCUMENTATION Executed on this 10th day of October 2007

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

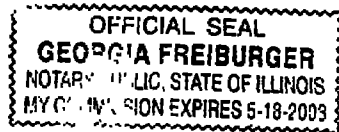
I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 10th day of October, 2007

[Signature]
Notary Public

My Commission Expires:

5-2008
(Notary Public)



LESSEE:

ARKANSAS LOUISIANA AND MISSISSIPPI
RAILROAD COMPANY

By: Gerald T. Gates

Name: Gerald T. Gates

Title: Pres ARM

ATTEST:

By: Lauren Holbrook

Name: Lauren Holbrook

Title: Accounting Mgr

Executed on this 9 day of October, 2007

[CORPORATE SEAL]

STATE OF Florida

COUNTY OF Duval

I, Karen M. McCluskey, a Notary Public of the County and State aforesaid,
certify that Gerald Gates personally appeared before me this day and
acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 9 day of October, 2007.

Karen R. M. McCluskey
Notary Public

Commission Expires:

6/26/2011
(Notary Public)

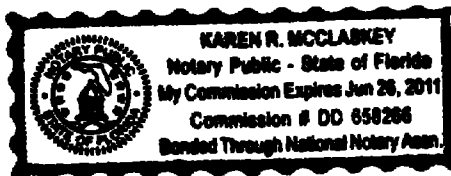


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: One fifty-six (156)

DESCRIPTION OF CARS: 6440 cubic foot capacity, 100-ton, plate "E", 67' 9" box-cars equipped with FP marks.

CAR NUMBERS:

FP	617000	FP	617051	FP	617101	FP	617160
FP	617002	FP	617052	FP	617102	FP	617161
FP	617003	FP	617053	FP	617103	FP	617162
FP	617004	FP	617054	FP	617105	FP	617163
FP	617005	FP	617055	FP	617108	FP	617165
FP	617006	FP	617056	FP	617110	FP	617166
FP	617007	FP	617057	FP	617111	FP	617167
FP	617008	FP	617059	FP	617113	FP	617168
FP	617009	FP	617060	FP	617114	FP	617169
FP	617010	FP	617062	FP	617115	FP	617170
FP	617011	FP	617063	FP	617116	FP	617171
FP	617012	FP	617064	FP	617118	FP	617172
FP	617013	FP	617065	FP	617119	FP	617178
FP	617016	FP	617068	FP	617120	FP	617179
FP	617017	FP	617069	FP	617121	FP	617180
FP	617018	FP	617071	FP	617122	FP	617182
FP	617019	FP	617072	FP	617123	FP	617183
FP	617020	FP	617073	FP	617124	FP	617185
FP	617021	FP	617074	FP	617127	FP	617186
FP	617022	FP	617075	FP	617129	FP	617187
FP	617023	FP	617076	FP	617131	FP	617188
FP	617024	FP	617077	FP	617132	FP	617190
FP	617026	FP	617078	FP	617133	FP	617191
FP	617027	FP	617079	FP	617134	FP	617193
FP	617029	FP	617080	FP	617136	FP	617194
FP	617030	FP	617081	FP	617137	FP	617195
FP	617031	FP	617082	FP	617139	FP	617196
FP	617032	FP	617083	FP	617140	FP	617197
FP	617033	FP	617084	FP	617141	FP	617198
FP	617034	FP	617085	FP	617142	FP	617199
FP	617035	FP	617086	FP	617143	Count:	156
FP	617036	FP	617087	FP	617144		
FP	617037	FP	617090	FP	617145		
FP	617039	FP	617091	FP	617146		
FP	617040	FP	617092	FP	617149		
FP	617042	FP	617093	FP	617150		
FP	617043	FP	617094	FP	617153		
FP	617044	FP	617095	FP	617154		
FP	617046	FP	617096	FP	617156		
FP	617047	FP	617097	FP	617157		
FP	617049	FP	617098	FP	617158		
FP	617050	FP	617099	FP	617159		